

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 102370

Details

Known as St. Clement, Belfast

Status Received

Registered 2015-03-24

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address St. Clements Parish Church
Templemore Avenue
Belfast
BT5 4fr
BT5 4FR

Phone 02890795060

Email hello@stcb.org

Website <https://www.stclementsbelfast.co.uk/>

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,558	£73,608	£0	2

Trustees

Name	Role	Appointed
Miss Janine Dempsey		
Mr Alan Higgins		
Mr Colin Birnie		
Mr Gary Stevenson		
Mr Jim Dempsey		
Mr John Morgan		
Mr Ken Saunders		
Mr Stephen Campbell		
Mr William Orr		
Mr. William C Hamilton		
Mrs Linda Campbell		
Mrs Paula Orr		
Mrs. Elizabeth Mckittrick		

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Accounts

Independent Examiner's Report to the Trustees of St. Clements Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set in the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act;
2. Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
3. State whether particular matters have come to my attention.

Basis of Independent Examiners Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.

David Craig, BA Business & Finance
9 Ferndene Gardens
Dundonald
Belfast
BT16 2EP

Date :10th April 2025

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2024

2 Donations & Legacies

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Weekly Envelopes / FWO & Collections	32,193	-	32,193	30,405
Donations & Gifts	7,226	-	7,226	5,019
Other		-	-	120
	<hr/> 39,419	<hr/> -	<hr/> 39,419	<hr/> 35,544
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3 Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Fundraising	2,251	1,702	3,953	2,032
Grants	880	-	880	2,200
	<hr/> 3,131	<hr/> 1,702	<hr/> 4,833	<hr/> 4,232
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Investment Income

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Bank Interest	312	-	312	391
Dividend Income	1,786	-	1,786	1,762
	<hr/> 2,098	<hr/> -	<hr/> 2,098	<hr/> 2,153
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2024

5 Other Income

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Rental Income	13,694	-	13,694	15,447
Use of Halls - Oasis	2,903	-	2,903	1,979
Refunds	477	-	477	-
	-	-	-	-
	17,074	-	17,074	17,426

6 Analysis of Expenditure

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Charitable Activities				
Clergy Stipend	37,273	-	37,273	35,649
Outreach Worker	12,582	-	12,582	10,234
Diocesan Assessment	1,097	-	1,097	4,301
Professional Fees	983	-	983	1,043
New Boiler for Rectory	-	-	-	-
Repairs & Maintenance	3,420	-	3,420	5,938
Rates & Water Charges	2,697	-	2,697	2,587
Heat & Light	7,453	-	7,453	8,895
Insurance	2,834	-	2,834	2,648
Repayment of Grant to RCB	-	-	-	-
Charitable Donations	-	1,702	1,702	432
Mission / Outreach	768	-	768	2,766
Independent Examiners Fees	-	-	-	371
Other Expenses	3,039	-	3,039	1,230
	72,146	1,702	73,848	76,094

7 Taxation

St. Clements Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2024

8 Analysis of Staff Costs, Trustee remuneration and expenses, and the cost of key Management personnel.

	2024	2023
	£	£
Stipend and Salaries	49,855	45,884
	<hr/>	<hr/>
	49,855	45,884
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year, calculated on the basis of a head count, was as follows,

	2024	2023
	Number	Number
Ministerial Staff	1	1
Outreach Worker(Part-Time)	1	1
Administrative(Part-Time)	1	1
	<hr/>	<hr/>
	3	3
	<hr/> <hr/>	<hr/> <hr/>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key Management are deemed to comprise the Trustees

The Parish has paid a total of £32,256 (last year - £30,851) to the Diocese of Down & Dromore as its share of the costs of a local ordained Minister.

During 2024, the Outreach Worker and Administrative Staff total salary costs were £ 12,582. The previous year was £10,234.

No Trustees or a person related to a Trustee had any personnel interest in any contract or transaction entered into by the charity during the year.

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2024

9 Tangible Fixed Assets

	Buildings £	Office Equip. £	Total £
Cost			
as at 1st January 2024	420,000	-	420,000
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
as at 31st December 2024	420,000	-	420,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The cost of the rectory is stated at its deemed market value. The Trustees have revalued the rectory premises having taken into account the local market property values.

As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

10 Analysis of Net Assets Among Funds

	General £	Restricted £	Total £
Fixed Assets	-	420,000	420,000
Current Assets	83,346	-	83,346
	<hr/>	<hr/>	<hr/>
Net assets at 31st Dec 2024	83,346	420,000	503,346
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

St Clement's Parish Church

Statement of Financial Activities

Year End 31st December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Income & Endowments from:					
Donations & Legacies	2	39,419	-	39,419	35,544
Charitable Activities	3	3,131	1,702	4,833	4,232
Investments	4	2,098	-	2,098	2,152
Other Income	5	17,074	-	17,074	17,426
Income & Endowments		61,722	1,702	63,424	59,354
Expenditure on:					
Charitable Activities	6	72,146	1,702	73,848	76,095
Total Expenditure		72,146	1,702	73,848	76,095
Net Expenditure		- 10,424	-	- 10,424	- 16,741
Other Recognised Gains					
Gain on revaluation of property (Loss)/Gain on revaluation of Investments		- 8,678	-	- 8,678	1,851
Net Movement in Funds		- 19,102	-	- 19,102	- 14,890
Reconciliation of Funds					
Funds Brought Forward		83,346	420,000	503,346	512,448
Total Funds Carried Forward		83,346	420,000	503,346	497,558

All Income & Expenditure derive
from continuing activities

St. Clement Parish Church

Balance Sheet

As at 31st December 2024

	Notes	<u>2024</u>	<u>2023</u>
Fixed Assets			
Tangible assets	9	420,000	420,000
Current assets			
Investments with RCB		54,849	63,527
Cash at bank and in hand		<u>28,497</u>	<u>28,921</u>
		83,346	92,448
Creditors			
Amounts falling due within one year		-	-
Net Current Assets		<u>83,346</u>	<u>92,448</u>
Net Assets		<u><u>503,346</u></u>	<u><u>512,448</u></u>
Charity Funds			
Restricted Funds	10	420,000	420,000
Unrestricted Funds	10	83,346	92,448
Total Charity funds		<u><u>503,346</u></u>	<u><u>512,448</u></u>

These financial statements were approved and authorised for issue by the Trustees on 10th April 2025 and signed on its behalf by :

.....
Mr William Hamilton - Secretary

.....
Rev. Colin Birnie - Minister

The notes on pages 3 to 8 form an integral part of these financial statements

St. Clements Parish Church

Notes to the financial statements

Year-ended 31st December 2024

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

A) General information and basis of preparation

St Clements Parish Church, is a charity and is part of the registered charity, Belfast/Belfast/St. Clements/ St Clements/ Down & Dromore/Church of Ireland which registered with The Charity Commission for Northern Ireland on 24th March 2015. The address of the registered office is Templemore Avenue, Belfast BT5 4RF. The nature of the charity's operation and principal activities are the advancement of religion.

Belfast/Belfast/St Clements/St Clements/Down & Dromore/ Church of Ireland, is a charitable trust is constituted under a trust deed dated 24th March 2015.

Belfast/Belfast/St Clements/St Clements/Down & Dromore/Church of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practise applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland(FRS102), the Charities Act (Northern Ireland) 2008, The Charities(Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally accepted Practise as it applies 2015.

The Financial statements have been prepared on the going concern basis under the historic cost convention, modified to include certain items at fair value. The Financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St Clements Parish Church

Notes to the Financial Statements (continued)

Year ended 31st December 2024

c) Tangible assets

The assets of the Parish comprise:

- Church Building and Grounds
- Parish Halls
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall is attached to the Church building. As a result this building is not recognised in the parish balance sheet.

The Rectory is recognised at its deemed market value. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

d) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

St Clements Parish Church

Notes to the Financial Statements (continued)

Year ended 31st December 2024

e) Critical accounting judgements and estimation and uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

VALUATION REPORT ON 31-DEC-2024 FOR BELFAST ST CLEMENT

Stock Name	Trust Nr	Trust Name	Price	Currency	Nominal	Book Cost	Valuation
BELFAST ST CLEMENT							
R.B. GENERAL UNIT TRUST (N.I.)							
R.B. GENERAL UNIT TRUST (N.I.)	44793	RAUBB MEM FD	4.334	GBP	12,655.46	48,727.05	54,849
R.B. GENERAL UNIT TRUST (N.I.)	101159	ALLAN JAMES MITCHELL BEQUEST	4.334	GBP	12,555.54	48,540.64	54,416
BELFAST ST CLEMEN' 31-Dec-24							

Down & Dromore Diocese

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Accounts

St Clement's Parish Church

Statement of Financial Activities

Year End 31st December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Income & Endowments from:					
Donations & Legacies	2	35,544	-	35,544	43,093
Charitable Activities	3	3,800	432	4,232	3,572
Investments	4	2,152	-	2,152	2,192
Other Income	5	17,426	-	17,426	16,343
Income & Endowments		58,922	432	59,354	65,200
Expenditure on:					
Charitable Activities	6	75,663	432	76,095	90,031
Total Expenditure		75,663	432	76,095	90,031
Net Expenditure		- 16,741	-	- 16,741	- 24,831
Other Recognised Gains					
Gain on revaluation of property					
(Loss)/Gain on revaluation of Investments		1,851	-	1,851	-6,936
Net Movement in Funds		- 14,890	-	- 14,890	- 31,767
Reconciliation of Funds					
Funds Brought Forward		92,448	420,000	512,448	559,114
Total Funds Carried Forward		92,448	420,000	512,448	527,347

All Income & Expenditure derive from continuing activities


St. Clement Parish Church

Balance Sheet

As at 31st December 2023

	Notes	<u>2023</u>	<u>2022</u>
Fixed Assets			
Tangible assets	9	420,000	420,000
Current assets			
Investments with RCB		63,527	61,676
Cash at bank and in hand		<u>28,921</u>	<u>45,671</u>
		92,448	107,347
Creditors			
Amounts falling due within one year		-	-
Net Current Assets		<u>92,448</u>	<u>107,347</u>
Net Assets		<u><u>512,448</u></u>	<u><u>527,347</u></u>
Charity Funds			
Restricted Funds	10	420,000	420,000
Unrestricted Funds	10	92,448	107,347
Total Charity funds		<u><u>512,448</u></u>	<u><u>527,347</u></u>

These financial statements were approved and authorised for issue by the Trustees on 15TH APRIL 2024 and signed on its behalf by :


Linda Campbell - Secretary


Rev. Colin Birnie - Minister

The notes on pages 3 to 8 form an integral part of these financial statements

St. Clements Parish Church

Notes to the financial statements

Year-ended 31st December 2023

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

A) General information and basis of preparation

St Clements Parish Church, is a charity and is part of the registered charity, Belfast/Belfast/St. Clements/ St Clements/ Down & Dromore/Church of Ireland which registered with The Charity Commission for Northern Ireland on 24th March 2015. The address of the registered office is Templemore Avenue, Belfast BT5 4RF. The nature of the charity's operation and principal activities are the advancement of religion.

Belfast/Belfast/St Clements/St Clements/Down & Dromore/ Church of Ireland, is a charitable trust is constituted under a trust deed dated 24th March 2015.

Belfast/Belfast/St Clements/St Clements/Down & Dromore/Church of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally accepted Practice as it applies 2015.

The Financial statements have been prepared on the going concern basis under the historic cost convention, modified to include certain items at fair value. The Financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St Clements Parish Church

Notes to the Financial Statements (continued)

Year ended 31st December 2023

c) Tangible assets

The assets of the Parish comprise:

- Church Building and Grounds
- Parish Halls
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities Sorp (FRS102). These Heritage assets are not included on the balance sheet as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall is attached to the Church building. As a result this building is not recognised in the parish balance sheet.

The Rectory is recognised at its deemed market value. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

d) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

St Clements Parish Church

Notes to the Financial Statements (continued)

Year ended 31st December 2023

e) Critical accounting judgements and estimation and uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2023

2 Donations & Legacies

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Weekly Envelopes / FWO & Collections	30,405	-	30,405	31,770
Tax Recovered on Donations	5,019	-	5,019	11,014
Other	120	-	120	309
	<u>35,544</u>	<u>-</u>	<u>35,544</u>	<u>43,093</u>
	<u><u>35,544</u></u>	<u><u>-</u></u>	<u><u>35,544</u></u>	<u><u>43,093</u></u>

3 Charitable Activities

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Fundraising	1,600	432	2,032	1,112
Grants	2,200	-	2,200	2,460
	<u>3,800</u>	<u>432</u>	<u>4,232</u>	<u>3,572</u>
	<u><u>3,800</u></u>	<u><u>432</u></u>	<u><u>4,232</u></u>	<u><u>3,572</u></u>

4 Investment Income

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Bank Interest	391	-	391	50
Dividend Income	1,762	-	1,762	2,142
	<u>2,152</u>	<u>-</u>	<u>2,152</u>	<u>2,192</u>
	<u><u>2,152</u></u>	<u><u>-</u></u>	<u><u>2,152</u></u>	<u><u>2,192</u></u>

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2023

5 Other Income

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Rental Income	15,447	-	15,447	14,204
Use of Halls - Oasis	1,979	-	1,979	2,139
			-	
	<u>17,426</u>	<u>-</u>	<u>17,426</u>	<u>16,343</u>

6 Analysis of Expenditure

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Charitable Activities				
Clergy Stipend	35,649	-	35,649	28,385
Outreach Worker	10,234	-	10,234	16,599
Diocesan Assessment	4,301	-	4,301	9,493
Professional Fees	1,043	-	1,043	
New Boiler for Rectory	-	-	-	3,490
Other Repairs & Maintenance	5,938	-	5,938	1,260
Rates & Water Charges	2,587	-	2,587	2,422
Heat & Light	8,895	-	8,895	7,277
Insurance	2,648	-	2,648	2,475
Repayment of Grant to RCB	-	-	-	5,000
Charitable Donations	-	432	432	2,900
Mission / Outreach	2,766	-	2,766	5,382
Independent Examiners Fees	371	-	371	690
Other Expenses	1,230	-	1,230	4,658
	<u>75,663</u>	<u>432</u>	<u>76,094</u>	<u>90,031</u>

7 Taxation

St. Clements Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2023

8 Analysis of Staff Costs, Trustee remuneration and expenses, and the cost of key Management personnel.

	2023 £	2022 £
Stipend and Salaries	45,884	44,984
	<hr/>	<hr/>
	45,884	44,984
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year, calculated on the basis of a head count, was as follows,

	2023 Number	2022 Number
Ministerial Staff	1	1
Outreach Worker(Part-Time)	1	1
Administrative(Part-Time)	1	1
	<hr/>	<hr/>
	3	3
	<hr/> <hr/>	<hr/> <hr/>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key Management are deemed to comprise the Trustees

The Parish has paid a total of £30,851 (last year - £28,835) to the Diocese of Down & Dromore as its share of the costs of a local ordained Minister.

During 2023, the Outreach Worker and Administrative Staff total salary costs were £ 10,234. The previous year was £22,904.

No Trustees or a person related to a Trustee had any personnel interest in any contract or transaction entered into by the charity during the year.

St. Clements Parish Church

Notes to Financial Statements (continued)

Year ended 31st December 2023

9 Tangible Fixed Assets

	Buildings £	Office Equip. £	Total £
Cost			
as at 1st January 2023	420,000	-	420,000
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
as at 31st December 2023	420,000	-	420,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The cost of the rectory is stated at its deemed market value. The Trustees have revalued the rectory premises having taken into account the local market property values.

As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

10 Analysis of Net Assets Among Funds

	General £	Restricted £	Total £
Fixed Assets	-	420,000	420,000
Current Assets	92,448	-	92,448
	<hr/>	<hr/>	<hr/>
Net assets at 31st Dec 2023	92,448	420,000	512,448
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

VALUATION REPORT ON 31-DEC-2023 FOR BELFAST ST CLEMENT

Stock Name	Trust Nr	Trust Name	Price	Currency	Nominal	Book Cost	Valuation
BELFAST ST CLEMENT							
R.B. GENERAL UNIT TRUST (N.I.)							
R.B. GENERAL UNIT TRUST (N.I.)	44793	RAUBB MEM FD	4,255	GBP	99.92	186.41	425
R.B. GENERAL UNIT TRUST (N.I.)	101159	ALLAN JAMES MITCHELL BEQUEST	4,255	GBP	14,830.06	57,334.10	63,102
BELFAST ST CLEMENT							
31-Dec-23							
					14,929.98	57,520.51	63,527

Down & Dromore

Diocese

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Annual report

St Clement's Parish Church Trustees Report of 2023 (NIC102370)

At the beginning of 2023 we appointed a part-time Parish worker, and she has been a great addition to the staff here in St.Clement's. Angela does a variety of things in her role including leading Sunday School, pastoral visits, cleaning the church, making the teas and coffee and sweet treats for after our Sunday service and her ladies group every other Thursday. Angela has been greatly encouraged by the number of people who come along on Thursday afternoons and how God is bringing that group of ladies together as they sing a hymn to begin, pray then listen, chat, support and encourage each other. The group has welcomed in ladies who didn't initially belong to St.Clement's but who have since become members of the church. Angela firmly believes that this is part of God's plan for St.Clement's and is expectant of God continuing to move amongst the ladies as they gather together.

We have another ladies group who meet on the last Thursday of the month and we have a weekly Bible Study that continues to flourish and grow. Our Lent appeal last year was for Eggshell Cambodia and as a Church we raised over £1600 and we had the privilege of welcoming Liz and Sokheng from Cambodia to St.Clement's in September to present them with a cheque and we had our back to church bbq that day also.

In June we had shared a SOMA mission team for a week and it was a real blessing to have them with us praying for our church, community and sharing the Gospel out on the streets in our parish. They also came along to our Bible Study and the ladies came and shared their stories at Angela's Thursday afternoon gathering.

In July we had the pleasure of being part of the wedding of Rachael and Andrew, the first wedding here in St.Clements for a few years and it was an honour to be part of their special day. On a sadder note we lost members of our congregation through bereavement in 2023 who were much loved, respected and valued by us all here in St.Clements. Our continued prayers are with their families.

As we looked forward to the season of Christmas we had our Christmas Fayre at the beginning of December and we were really blessed by God at this as we had people through our doors who don't attend church and the atmosphere and sense of community was tangible and we were able to raise some funds for the church. We were also blessed by our Christmas services, our children's nativity and our nine lessons and carols especially.

We look forward to another year with hope – to see our church thrive and grow and to be there for people whatever their need may be.

Colin Birnie

(Ordained Local Minister – St Clement’s Parish Church, Templemore Avenue, Belfast)

April 2024

Select Vestry signatories:

X. Saund
W. ...

P. ORR

G. C. Stevens

J. Morgan

E. ...

A. Humphries

E. McKechnie

W. ...

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Annual return

Independent Examiner's Report to the Trustees of St. Clements Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set in the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act;
2. Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
3. State whether particular matters have come to my attention.

Basis of Independent Examiners Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.

David Craig BA Business & Finance
9 Ferndene Gardens
Dundonald
Belfast
BT16 2EP

Date : 15th April 2024

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Accounts

St. Clements Parish Church

Statement of Financial Activities

Year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations & legacies	2	43,038	55	43,093	27,223
Charitable activities	3	3,572	-	3,572	31,919
Investments	4	2,192	-	2,192	2,420
Other income	5	16,343	-	16,343	16,548
Total Income and endowments		65,145	55	65,200	78,110
Expenditure on:					
Charitable activities	6	89,919	112	90,031	85,490
Total Expenditure		89,919	112	90,031	85,490
Net Expenditure		(24,774)	(57)	(24,831)	(7,380)
Other recognised gains					
Gain on revaluation of property		-	-	-	140,000
(Loss)/Gain on revaluation of investments		(6,936)	-	(6,936)	8,612
Net movement in funds		(31,710)	(57)	(31,767)	141,232
Reconciliation of funds:					
Total funds brought forward		139,057	420,057	559,114	417,882
Total funds carried forward		107,347	420,000	527,347	559,114

All income and expenditure derives from continuing activities.

St. Clements Parish Church

Balance Sheet

As at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	9	<u>420,000</u>	<u>420,000</u>
Current Assets			
Investments with RCB		61,676	98,612
Cash at bank and in hand		<u>45,671</u>	<u>40,502</u>
		<u>107,347</u>	<u>139,114</u>
Creditors: amounts falling due within one year		-	-
Net Current Assets		<u>107,347</u>	<u>139,114</u>
Net Assets		<u>527,347</u>	<u>559,114</u>
Charity Funds			
Restricted funds	10	420,000	420,057
Unrestricted funds	10	107,347	139,057
Total charity funds		<u>527,347</u>	<u>559,114</u>

These financial statements were approved and authorised for issue by the Trustees on 7. 4. 2023
and signed on its behalf by:-

L. Campbell
Linda Campbell - Secretary

Alan Higgins
Alan Higgins - Treasurer

The notes on pages 3 to 8 form an integral part of these financial statements

St. Clements Parish Church

Notes to the financial statements

Year ended 31 December 2022

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of preparation

St Clements Parish Church, is a charity and is part of the registered charity, Belfast/Belfast/St Clement/St Clement/Down & Dromore/Church Of Ireland which registered with The Charity Commission for Northern Ireland on 24th March 2015. The address of the registered office is Templemore Avenue, Belfast BT5 4FR. The nature of the charity's operations and principal activities are the advancement of religion.

Belfast/Belfast/St Clement/St Clement/Down & Dromore/Church Of Ireland, a charitable trust is constituted under a trust deed dated 24th March 2015.

Belfast/Belfast/St Clement/St Clement/Down & Dromore/Church Of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St. Clements Parish Church

Notes to the financial statements (continued)

Year ended 31 December 2022

c) Tangible assets

The assets of the Parish comprise:-

- Church Building and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall is attached to the Church building. As a result this building is not recognised in the parish balance sheet

The Rectory is recognised at its deemed market value. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

d) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

e) Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

St. Clements Parish Church

Notes to the financial statements (continued)

Year ended 31 December 2022

2. Donations and legacies

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Weekly envelopes / FWO & collections	31,715	55	31,770	27,183
Tax recovered on donations	11,014	-	11,014	-
Other	309	-	309	40
	<u>43,038</u>	<u>55</u>	<u>43,093</u>	<u>27,223</u>

3. Charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Fundraising	1,112	-	1,112	1,244
Grants	2,460	-	2,460	30,675
	<u>3,572</u>	<u>-</u>	<u>3,572</u>	<u>31,919</u>

4. Investment income

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bank interest	50	-	50	28
Dividend income	2,142	-	2,142	2,392
	<u>2,192</u>	<u>-</u>	<u>2,192</u>	<u>2,420</u>

St. Clements Parish Church

Notes to the financial statements (continued)

Year ended 31 December 2022

5. Other income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Rental income	14,204	-	14,204	11,917
Use of Hall - Oasis	2,139	-	2,139	4,631
	<u>16,343</u>	<u>-</u>	<u>16,343</u>	<u>16,548</u>

6. Analysis of Expenditure

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Charitable Activities				
Clergy stipend	28,385	-	28,385	27,666
Outreach worker	16,599	-	16,599	22,904
Diocesan assessment	9,493	-	9,493	9,337
Church repairs	-	-	-	2,670
New boiler for Rectory	3,490	-	3,490	-
Other repairs & maintenance	1,260	-	1,260	2,812
Rates & water charges	2,422	-	2,422	2,376
Heat and light	7,277	-	7,277	5,315
Insurance	2,475	-	2,475	2,280
Repayment of grant to RCB	5,000	-	5,000	-
Charitable donations	2,788	112	2,900	1,505
Outreach expenses	5,382	-	5,382	3,752
Professional expenses	-	-	-	259
Independent examiner's fee	690	-	690	1,356
Other expenses	4,658	-	4,658	3,258
Total expenditure	<u>89,919</u>	<u>112</u>	<u>90,031</u>	<u>85,490</u>

7. Taxation

St Clement's Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St. Clements Parish Church

Notes to the financial statements (continued)

Year ended 31 December 2022

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Stipend and salaries	44,984	50,570
Total	<u>44,984</u>	<u>50,570</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2022	2021
	Number	Number
Ministerial staff	1	1
Outreach worker (part time)	1	1
Administrative (part time)	1	1
	<u>3</u>	<u>3</u>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key management are deemed to comprise the Trustees.

The Parish has paid a total of £28,835 (last year - £27,666) to the Diocese of Down & Dromore as its share of the costs of a Local Ordained Minister.

During 2022, the Outreach worker and administrative staff total salary costs were £16,599 (last year - £22,904).

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

St. Clements Parish Church

Notes to the financial statements (continued)

Year ended 31 December 2022

9. Tangible fixed assets

	Buildings	Office Equipment	Total
Cost	£	£	£
At 1 January 2022	420,000	-	420,000
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>420,000</u>	<u>-</u>	<u>420,000</u>

The cost of the rectory is stated at its deemed market value. The Trustees have revalued the rectory premises having taken into account increases in local property values.

As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

10. Analysis of Net Assets Among Funds

	General	Restricted	Total
	£	£	£
Fixed Assets	-	420,000	420,000
Current Assets	<u>107,347</u>	<u>-</u>	<u>107,347</u>
Net assets at 31 Dec 2022	<u>107,347</u>	<u>420,000</u>	<u>527,347</u>

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Annual report

St Clement's Parish Church Trustees Report of 2022 (NIC102370)

Year 2021 had been a difficult year for many churches including ourselves here in St Clement's. Thankfully 2022 we returned to our normal way of worshipping together on Sunday mornings. We were also able, with the help of our PAIS team, start up our meetings for youth and children and prayer nights. We also were able to start our bible study group meeting after not being able to meet for so many months

COVID affected us as a church in many ways – not least our fund-raising efforts. For years 2020 and 2021 we were unable to hold our Annual Christmas Fayre. Thankfully that changed at the end of 2022 when once again we were able to run our Christmas Fayre.

During 2022 we employed a Local Ordained Minister (Full Time), an Outreach Worker (Part Time 30 hours) and an Administrative Assistant (Part Time 8 hours). We also had a team of 3 girls from PAIS. The PAIS team's time with us came to an end in June and they are much missed. We also had to lay off our Administrator in August and our Outreach Worker resigned from his post in August. We began advertising for a Family Worker and that post was filled but not until February 2023.

Our hope of being able to rent a property on Castlereagh Road to enable us to have a Drop In Centre away from the church building was not fulfilled. There was much coming and going between ourselves and the landlord but they never came back with satisfactory answers to our questions. With some of the money we received from Priorities Fund and Belfast City Council we were able to decorate and buy items for our Coffee Bar which allowed us to have our children's work and drop in facility throughout the year. We had to return £5,000.00 of the grant received from Priorities Fund as part of their grant was to cover the cost of the rent and insurance for the property which we are not able to move into.

We look forward to another year with hope – to see our church thrive and grow and to be there for people whatever their need may be.

Alan Higgins

(Honorary Treasurer – St Clement's Parish Church, Templemore Avenue, Belfast)

April 2023

Select Vestry signatories:

Belfast/Belfast:St. Clement/St. Clement/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102370

Annual return

Independent Examiner's Report to the Trustees of St Clements Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 1 to 8.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



C Michael McCarter FCA
Institute of Chartered Accountants in Ireland

For and on behalf of Jackson Andrews
Chartered Accountants & Statutory Auditor

6 Mandeville Mews
Portadown
Co Armagh
BT62 3NS

13 April 2023